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Mark J. Rozmus, MBA, CFE, CPA

Diplomat: American Board of
Forensic AccountingJanuary 17, 2002 1454p *mr*Renata Hesse, Trial Attorney
Antitrust Division, Department of Justice
601 D Street NW, Ste. 1200
Washington, DC 20530

VIA FACSIMILE: (202) 616-9937

Dear Ms. Hesse:

I am sure the courts have received many e-mails and letters regarding *U.S. v. Microsoft* from many different technology related companies. Whether positive or negative, these dot-com, or e-commerce companies have a very direct vested interest in the outcome of this case. My letter is meant to articulate a different business perspective—one of a non dot-com perspective.

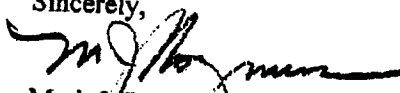
I have owned a small forensic accounting practice for over four years. It may seem that my type of business would have little concern about *U.S. v. Microsoft*, but that is not the case.

My forensic accounting practice is affected by this case in two ways. First, is the marked technological increase in efficiency and productivity gained through the use of current software available. The technology boom, in general, has revolutionized the accounting profession. Our ability to complete work projects in advance of trial dates and conferences, as well as produce effective financial presentations, grows exponentially with each year of new technological advancement. Much of this technological revolution is occurring because of the innovation of *Microsoft* and its *Windows* compatible software. Actually, other products developed to work with *Windows* are changing the way accounting firms do business. Since the case has started, we are seeing a real lack of innovation in the products available to us.

Secondly, our forensic accounting practice, as well as that of many clients, is being economically harmed by this case. My practice is based in California; one of the most technology dependant regions in the world. This economic slow down brought on in part because of the *Microsoft* case has caused a general economic slow down in the development and growth of many new California businesses. Once the case is settled, I believe, we will see the national economy rebound and demand for all products and services increase.

I ask the courts to approve the settlement on behalf of thousands of small businesses suffering from the current technological innovation slump.

Sincerely,


Mark J. Rozmus
Certified Public Accountant*Your Financial Friend & Confidant*